

JOSEPH A. GABAY Attorney At Law

Email Address: iag@maronmarvel.com 1300 N. BROOM STREET WILMINGTON, DELAWARE 19806 (302) 425-5177 | (302) 425-0180 fax

Mailing Address: P.O. Box 288 Wilmington, Delaware 19899

December 16, 2005

The Honorable Sue L. Robinson **United States District Court** District of Delaware 840 N. King Street Wilmington, DE 19801

> United States v. James Friend Re:

1:05CR00073-001 SLR

Dear Judge Robinson:

This is to advise the Court that the defense has no objection to the report prepared by Walter P. Matthews, III, of the U.S. Pre-Sentence Office.

Thank you for your attention to this matter.

Respectfully,

/s/ Joseph A. Gabay

Joseph A. Gabay

JAG/td

Adam Safwat, AUSA CC: